

Ethics Impact Evaluation: Operational Update

In response to LOFT's follow up on the original evaluation, the Ethics Commission provided additional information related to operational improvements, as well as the current status of the agency's technology tools and resources.

Candidate reporting system

The replacement for the Ethics Commission's website (Guardian 2.0) was expected to be operational July 1, 2026. However, the Commission determined that contractual performance benchmarks were not being met and terminated the contract. According to the Commission, the following actions took place to maintain uninterrupted public access:

- Legacy Guardian (CIVIX) system reinstated December 2025
- 3-year service extension secured for \$217,000 total with use of Revolving 200 Funds
- System stability secured through at least 2028

The Commission is currently seeking recoupment of payments made to the vendor for the incomplete Guardian 2.0 system.

Political Subdivisions were scheduled to begin reporting to the Oklahoma Ethics Commission on November 1, 2025, through the Guardian 2.0 system. When that system did not achieve operational viability, the Commission implemented contingency measures to preserve statutory compliance and reporting continuity.

The legacy Guardian (CIVIX) system was reinstated for state candidate reporting in late December 2025. CIVIX has completed Phase 1 of the modifications to the Guardian system and all political subdivisions are able to register and file reports. Political subdivision categories include: counties, municipalities, and school boards and technology centers.

Agency Funds

The Ethics Commission reported that in FY25, \$482,134.15 in revenue was collected.

The 200 fund collects fees charged by the agency to outside parties, such as lobbyists and potential candidates. The balance of this fund can be used by the agency for any purpose. The Commission used this fund to support the extension of the legacy Guardian (CIVIX) reporting system and digitize documents.

The 211 fund begins to capture revenues once the 200 fund has reached its yearly limit of \$150,000 in deposits. This fund, whose use is limited to maintaining the agency's filing system and paying for technological services, was used to implement the new case management system and pay for campaign media analytics for overseeing political advertising expenditures.

The Commission stated it will not need to request additional appropriations from the Legislature to maintain its reporting system.

Campaign Finance Audits Reviews

The Ethics Commission is conducting audits of campaign committees using the following two-part approach: selecting the highest-volume committees based on reported contributions and expenditures, plus a small number selected at random. High-volume committees typically involve more transactions and more complexity, which increases the likelihood of unintentional reporting errors and makes early review especially valuable for both filers and the public. Random selection is included to ensure the process is not limited to large campaigns and to support consistent compliance across all

filers. The Commission's intent for the review is proactive compliance and education, allowing for questions to be addressed and corrections to be made during the campaign instead of after it has concluded.

The Oklahoma Ethics Commission conducts campaign finance compliance reviews to verify that reported activity is accurate, complete, and consistent with the Ethics Rules. These reviews are intended to support transparency and assist filers in maintaining compliant reporting.

Compliance reviews generally focus on the following areas:

- Contribution reporting — verifying that contributions are from permissible sources, within applicable limits, and contain required contributor information.
- Loans and transfers — confirming that loans, repayments, and transfers between committees are properly documented and reported.
- Expenditures — reviewing whether expenditures are adequately described, properly categorized, and permitted under the Ethics Rules.
- Financial reconciliation — comparing reported activity with available financial records to confirm transactions are consistently reported.
- Committee closure (if applicable) — verifying proper disposition of assets, debts, and surplus funds when a committee files a final report.

Compliance staff may request additional documentation when necessary to clarify reported transactions. These reviews are compliance verifications and educational in nature and are not financial statement audits. The Commission noted that campaign finance compliance reviews may occur during or after a reporting cycle. Reviews may be prioritized based on factors such as reporting activity, transaction volume, and available staff resources. When possible, reviews are conducted during an active reporting period so that questions can be addressed while records are readily available, and any needed corrections can be made promptly.